EXHIBIT C-16K

Deloitte Tax LLP



780 NORTH WATER STREET MILWAUKEE, WISCONSIN 53202-3590

TEL-414.273.3500 FAX-414.273.5198

www.GKLAW.COM

Lehman Brothers Holdings, Inc. Fee Committee Richard Gitlin, Chair

Deloitte Tax LLP

Re:

March 8, 2012

Invoice No.

554843

Matter No.

009878-016K

Billing Attorney: Brady C. Williamson

Invoice Total

5,384.00

Prior Balance Due

0.00

Total Amount Now Due

5,384.00

PAYMENT IS DUE 30 DAYS FROM DATE OF INVOICE PLEASE RETURN THIS COPY WITH YOUR REMITTANCE.

PLEASE SEND ALL PAYMENTS TO: GODFREY & KAHN, BIN #318, MILWAUKEE, WI 53288-0318 FED ID: 39-1128206



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009878-016K

Billing Attorney: Brady C. Williamson

For Legal Services Rendered Through August 31, 2011

| Date | Timekeeper | Description | Hours | Amount |
|------------|------------------------|---|-------|--------|
| 06-08-2011 | N. Talbott Settle | Correspondence with Leah Barbour of BrownGreer regarding status of the fee applications for Deloitte Tax. | 0.10 | 16.50 |
| 06-08-2011 | N. Talbott Settle | Review docket and file regarding status of Deloitte Tax fee applications. | 0.50 | 82.50 |
| 06-08-2011 | N. Talbott Settle | Correspondence regarding fee application of Deloitte Tax. | 0.10 | 16.50 |
| 06-08-2011 | Katherine Stadler | Review e-mails to and from BrownGreer on Deloitte Tax fee application and next steps. | 0.30 | 129.00 |
| 06-13-2011 | N. Talbott Settle | Conference and correspondence with Ms. Barbour regarding status of fee applications for Deloitte Tax. | 0.40 | 66.00 |
| 06-17-2011 | Brady C. Williamson | Review seventh period (third application). | 0.20 | 105.00 |
| 07-07-2011 | Sally Granec | Review and profile spreadsheets of the sixth and seventh fee periods to facilitate attorney review. | 0.60 | 105.00 |
| 07-08-2011 | Sally Granec | Review and profile spreadsheets of the first through fifth and sixth fee periods. | 0.80 | 140.00 |

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| Date | Date Timekeeper Description | | Hours | Amount |
|------------|-----------------------------|---|-------|--------|
| 07-08-2011 | Zerithea Raiche | Prepare email on billing summary report for Deloitte Tax and revisions to be made to the report by BrownGreer. | 0.10 | 16.50 |
| 07-16-2011 | Eric Wilson | Review fee application for seventh interim compensation period and corresponding fee and expense entries. | | 450.00 |
| 07-16-2011 | Eric Wilson | Draft letter report regarding fee application for seventh interim compensation period. | | 360.00 |
| 07-20-2011 | Zerithea Raiche | Review revisions to spreadsheet 0.80 and calculate exhibit amounts for use in preparation of seventh fee period report. | | 132.00 |
| 07-20-2011 | Zerithea Raiche | Email listing exhibit amounts for use in preparation of seventh fee period report. | | 33.00 |
| 07-23-2011 | Zerithea Raiche | Prepare spreadsheet for seventh fee period application for exhibit preparation. | | 214.50 |
| 07-23-2011 | Zerithea Raiche | Prepare email to Ms. Barbour of 0.10 BrownGreer forwarding spreadsheet for exhibit preparation. | | 16.50 |
| 07-23-2011 | Eric Wilson | Review and revise letter report 0.40 relating to seventh interim compensation period. | | 180.00 |
| 07-24-2011 | Brady C. Williamson | Review monthly fee statement. | 0.20 | 105.00 |
| 07-25-2011 | Zerithea Raiche | Prepare email with details on changes to cell computations and request for clarification on additional interim applications being reviewed for the first through sixth interim fee periods. | 0.30 | 49.50 |

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| Date | Timekeeper | Description | Hours | Amount |
|------------|------------------------|--|-------|--------|
| 07-26-2011 | Eric Wilson | Review time and expense entries supporting fee applications for first through seventh interim compensation periods and compile into master exhibit for compensation periods to date. | 2.10 | 945.00 |
| 07-30-2011 | Zerithea Raiche | Prepare spreadsheet for exhibit 2.1 preparation by BrownGreer for the first through seventh interim fee period applications. | | 346.50 |
| 07-30-2011 | Zerithea Raiche | Prepare email with calculation of percentages, prepare email to Ms. Barbour forwarding spreadsheet for exhibit preparation along with special instructions. | | 49.50 |
| 07-31-2011 | Zerithea Raiche | Review and revise exhibits to first through seventh fee period applications from BrownGreer. | 1.40 | 231.00 |
| 08-01-2011 | Brady C. Williamson | Review and revise draft letter 0.30 report. | | 157.50 |
| 08-01-2011 | Katherine Stadler | Review and revise draft letter report. | 0.20 | 86.00 |
| 08-02-2011 | Brady C. Williamson | Review additional changes to letter report. | 0.20 | 105.00 |
| 08-07-2011 | Eric Wilson | Review and revise letter report in connection with seventh interim compensation period. | 0.40 | 180.00 |
| 08-08-2011 | Eric Wilson | Review final draft of report on fee application for seventh interim period. | 0.30 | 135.00 |
| 08-10-2011 | N. Talbott Settle | Prepare and forward report and corresponding exhibits to Samuel Lowenthal. | 0.40 | 66.00 |
| 08-10-2011 | Eric Wilson | Complete report on fee application for seventh interim period. | 0.30 | 135.00 |

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| Date | Timekeeper | Description | Hours | Amount |
|------------|-------------------|--|-----------|----------|
| 08-24-2011 | Eric Wilson | Exchange correspondence with Mr. Young on scheduling of conference call to discuss proposed reductions on application for seventh interim compensation period. | 0.30 | 135.00 |
| 08-25-2011 | Brian C Spahn | Conference with Mr. Young and 0.60 Mr. Lowenthal to discuss recommended deductions from fee applications for seventh compensation period. | | 153.00 |
| 08-25-2011 | Eric Wilson | Conference with Mr. Young and Mr. Lowenthal to discuss recommended deductions for seventh compensation period. | 0.60 | 270.00 |
| 08-26-2011 | Katherine Stadler | Review e-mail summary of status of seventh interim resolution discussions with Deloitte Tax. | 0.40 | 172.00 |
| | | Total Fees | \$ | 5,384.00 |
| | | Total Disbursements | \$ | 0.00 |
| | | Total For This Invoice | <u>\$</u> | 5,384.00 |

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Time and Fee Summary

| Timekeeper | Title | Hours | Rate | Amount |
|------------------------|-------------|-------|--------|------------|
| ZERITHEA RAICHE | Paralegal | 6.60 | 165.00 | 1,089.00 |
| N. TALBOTT SETTLE | Paralegal | 1.50 | 165.00 | 247.50 |
| SALLY GRANEC | Paralegal | 1.40 | 175.00 | 245.00 |
| Paralegal Total | | 9.50 | | 1,581.50 |
| BRIAN C SPAHN | Associate | 0.60 | 255.00 | 153.00 |
| Associate Total | | 0.60 | | 153.00 |
| BRADY C. WILLIAMSON | Shareholder | 0.90 | 525.00 | 472.50 |
| KATHERINE STADLER | Shareholder | 0.90 | 430.00 | 387.00 |
| ERIC WILSON | Shareholder | 6.20 | 450.00 | 2,790.00 |
| Shareholder Total | | 8.00 | | 3,649.50 |
| TIMEKEEPER TOTALS | | 18.10 | | \$5,384.00 |

We adjust our hourly billing rates effective January 1 of each year. Accordingly, billing rate changes are reflected on this statement for work performed in 2012. Information regarding the hourly rates applicable to our attorneys and other personnel working on your matters is available on request from our billing department.